

GOVERNMENT

SIKKIM



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 06th August, 2018

No. 387

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 11/2018-State Tax (Rate)

Date: 28th May, 2018

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue and Expenditure, No.4/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 283, dated the 6th July, 2017, namely:-

In the said notification, after S. No. 6 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

TABLE

S. No.	Tariff Item, sub-heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
7.	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person

Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II